



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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MEMORANDUM FOR DIRECTOR, FIELD OPERATIONS - EAST
DIRECTOR, FIELD OPERATIONS - WEST
DIRECTOR, TECHNICAL SERVICES
DIRECTOR, APPEALS STRATEGY & FINANCE

FROM: Susan L. Latham /s/ *Susan L. Latham*
Director, Tax Policy and Valuation

SUBJECT: Innocent Spouse IDRS Allocation Worksheet

The purpose of this interim guidance is to remove the requirement to include an IDRS Allocation worksheet on an Appeals innocent spouse case from IRM 25.15.12, Relief from Joint and Several Liability, Appeals Procedures. Preparation of this form is optional, and at the discretion of the Appeals technical employee.

Removing the requirement reflects actual practice, since a customized Form 5402 is used to explain and support the basis upon which the work unit is disposed and explain the adjustments to the accounts. The use of the Form 5402 eliminates the need for the IDRS Allocation worksheet.

This memorandum remains in effect for one year. These procedures will be included in the next revisions of IRM 25.15.12, Relief from Joint and Several Liability - Appeals Procedures. If you have any questions, please contact Appeals Program Analyst Theda Koors.

cc: www.irs.gov